



SALES TAX HOLIDAY Sales Tax Holidays begin on the first Friday in August each year at 12:01 a.m., and end at 11:59 p.m. the following Sunday. *For 2007 only*, there is an additional special one-time holiday, from April 27 through 29, 2007.

Clothing - \$100 or less

Exempt:		Taxable:	
Clothing:	<ul style="list-style-type: none"> Belts Caps Coats Dresses Gloves Hats Hosiery Jackets Jeans Neckties Pants Scarves School uniforms Shirts Shoes Socks Sneakers Underwear 	Clothing Accessories:	<ul style="list-style-type: none"> Belt Buckles (sold separately) Briefcases Cosmetics Hair Notions Handbags Jewelry Patches and Emblems (sold separately) Sewing Equipment and Supplies Sewing Materials, such as Thread, Fabric, Yarns and Zippers Sunglasses Umbrellas Wallets Watches
		Protective Equipment:	<ul style="list-style-type: none"> Breathing Masks Face Shields Hard Hats Hearing Protectors Helmets Paint or Dust Respirators Protective Gloves and Welder's Gloves Safety Glasses and Goggles Tool Belts
		Sports or Recreational Equipment:	<ul style="list-style-type: none"> Ballet and Tap Shoes Cleated or Spiked Athletic Shoes Gloves (Baseball, Boxing, Golf) Goggles Hand and Elbow Guards Life Preservers and Vests Mouth Guards Roller and Ice Skates Shin Guards Shoulder Pads Ski Boots Wetsuits and Fins

School Supplies - \$100 or less

Exempt:		Taxable:	
School Supplies:	<ul style="list-style-type: none"> Binders Book Bags/Backpacks Calculators Chalk Crayons Erasers Folders Glue 	School Supplies, cont.	<ul style="list-style-type: none"> Lunch Boxes Notebooks Paper Pens Pencils Rulers Scissors Tape
		School Art Supplies:	<ul style="list-style-type: none"> Clay and Glazes Paints Paintbrushes Sketch and Drawing Pads Watercolors
		School Instructional Material	<p>* Textbooks and workbooks are always exempt from sales tax</p>
		School Computer Supplies:	<ul style="list-style-type: none"> Compact Disks Computer Printers Computer Storage Media Diskettes Handheld Electronic Schedulers Personal Digital Assistants Printer Supplies including Paper and Ink

Computers - \$1,500 or less

Exempt:	Taxable:
<ul style="list-style-type: none"> Computers with a purchase price of \$1,500 or less, <u>not for use in a trade or business</u>, are exempt from sales tax. <p>For purposes of this exemption, a computer is defined as a central processing unit (CPU), along with various other components including monitor, keyboard, mouse, speakers, cables to connect components, and preloaded software.</p>	<ul style="list-style-type: none"> Computer parts, such as monitors, keyboards, speakers, and scanners when not sold in conjunction with a CPU Individually purchased software or other software not part of a preloaded software package on the initial purchase of a computer Storage media, such as diskettes and compact disks Handheld electronic schedulers Personal digital assistants (PDAs) Computer printers and supplies for printers, such as paper and ink

For More Information:

- Web site: www.Tennessee.gov/revenue or www.tntaxholiday.com
- E-mail: salestax.holiday@state.tn.us

- Telephone: (800) 342-1003 8 a.m. - 5 p.m., CST, Monday through Friday

Special Telephone Hours: April 28, 2007 - 8:00-4:30, CST and April 29, 2007 - 10:00-4:00, CST